

Form F-66 (IA-2) (6-30-2015)		STATE OF IOWA 2015 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2015 COLUMBUS JUNCTION CITY OF COLUMBUS JUNCTION, IOWA DUE: December 1, 2015	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		16205800200000 CITY CLERK 232 2ND ST COLUMBUS JUNCTION IA 52738 <i>(Please correct any error in name, address, and ZIP Code)</i>	
		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	
ALL FUNDS			
Item description	Governmental (a)	Proprietary (b)	Total actual (c) Budget (d)
Revenues and Other Financing Sources			
Taxes levied on property	388,454		388,454 375,213
Less: Uncollected property taxes-levy year	0		0
Net current property taxes	388,454		388,454 375,213
Delinquent property taxes	0		0
TIF revenues	89,267		89,267 91,182
Other city taxes	110,789	0	110,789 113,560
Licenses and permits	10,801	0	10,801 9,770
Use of money and property	4,671	212	4,883 5,600
Intergovernmental	267,593	961,639	1,229,232 256,014
Charges for fees and service	48,681	635,919	684,600 1,696,064
Special assessments	0	0	0
Miscellaneous	39,201	0	39,201 74,000
Other financing sources	171,897	520,611	692,508 762,935
Total revenues and other sources	1,131,354	2,118,381	3,249,735 3,384,338
Expenditures and Other Financing Uses			
Public safety	370,511	0	370,511 363,002
Public works	148,865	0	148,865 185,152
Health and social services	0	0	0
Culture and recreation	200,628	0	200,628 197,508
Community and economic development	60,964	0	60,964 7,000
General government	147,498	0	147,498 200,569
Debt service	14,538	0	14,538
Capital projects	0	0	0
Total governmental activities expenditures	943,004	0	943,004 953,231
Business type activities	0	2,009,374	2,009,374 1,963,425
Total ALL expenditures	943,004	2,009,374	2,952,378 2,916,656
Other financing uses, including transfers out	171,897	0	171,897 197,921
Total ALL expenditures/And other financing uses	1,114,901	2,009,374	3,124,275 3,114,577
Excess revenues and other sources over (Under) Expenditures/And other financing uses	16,453	109,007	125,460 269,761
Beginning fund balance July 1, 2014	168,387	60,163	228,550 228,550
Ending fund balance June 30, 2015	184,840	169,170	354,010 498,311
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ 118,735 held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.			
Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt	\$ 60,428
Revenue debt	\$ 968,322	Short-term debt	\$ 204,913
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 2,862,716
CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk JULIE HEINDEL		Area Code 319	Number 728-7971 Extension
Signature of Mayor or other City official (Name and Title)		Date signed 11/12/2015	
PLEASE PUBLISH THIS PAGE ONLY			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF COLUMBUS JUNCTION						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
1	Section A - TAXES											1				
2	Taxes levied on property	275,319	112,831		304			388,454			388,454	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	275,319	112,831		304	0		388,454		T01	388,454	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	275,319	112,831		304	0	0	388,454			388,454	6				
7	TIF revenues			89,267				89,267		T01	89,267	7				
	Other city taxes															
8	Utility tax replacement excise taxes	3,107						3,107		T15	3,107	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		107,682					107,682		T09	107,682	14				
15	TOTAL OTHER CITY TAXES	3,107	107,682	0	0	0	0	110,789	0		110,789	15				
16	Section B - LICENSES AND PERMITS	10,801						10,801		T29	10,801	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	1,391						1,391	212	U20	1,603	18				
19	Rents and royalties	3,280						3,280		U40	3,280	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	4,671	0	0	0	0	0	4,671	212		4,883	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0	856,057	B89	856,057	27				
28	Community development block grants	52,130						52,130	105,582	B50	157,712	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	52,130	0	0	0	0	0	52,130	961,639		1,013,769	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF COLUMBUS JUNCTION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		197,463					197,463		C46	197,463	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	REAP	18,000						18,000			18,000	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	18,000	197,463	0	0	0	0	215,463	0		215,463	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	COMM DEVELOPMENT CENTER							0		D89	0	67				
68	SWINGING BRIDGE							0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	70,130	197,463	0	0	0	0	267,593	961,639		1,229,232	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	308,791	A91	308,791	73				
74	Sewer							0	171,544	A80	171,544	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	146,501	A81	146,501	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF COLUMBUS JUNCTION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV	4,739						4,739		T15	4,739	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	21,027						21,027		A89	21,027	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	17,130						17,130		A89	17,130	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges	30						30		A89	30	101				
102	Other charges - Specify	5,755						5,755			5,755	102				
103	METERS							0	9,083		9,083	103				
104	TOTAL CHARGES FOR SERVICE	48,681	0	0	0	0	0	48,681	635,919		684,600	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	6,352						6,352		U30	6,352	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	REFUNDS	7,849						7,849			7,849	114				
115	ROUNDY TRUST	25,000						25,000			25,000	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	39,201	0	0	0	0	0	39,201	0		39,201	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF COLUMBUS JUNCTION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	451,910	417,976	89,267	304	0	0	959,457	1,597,770		2,557,227	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	359,361	NR	359,361	125				
126	Proceeds of anticipatory warrants or other short-term debt							0	161,250	A89	161,250	126				
127	Regular transfers in and interfund loans	107,682						107,682			107,682	127				
128	Internal TIF loans and transfers in	64,215						64,215			64,215	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	171,897	0	0	0	0	0	171,897	520,611		692,508	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	623,807	417,976	89,267	304	0	0	1,131,354	2,118,381		3,249,735	132				
133												133				
134	Beginning fund balance July 1, 2014	-53,551	155,198	65,234	1,506			168,387	60,163		228,550	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	570,256	573,174	154,501	1,810	0	0	1,299,741	2,178,544		3,478,285	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF COLUMBUS JUNCTION							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	316,669						316,669		E62	316,669	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation	53,842						53,842		E04	53,842	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation							0		E24	0	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	370,511	0	0	0	0	0	370,511			370,511	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF COLUMBUS JUNCTION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation		112,716					112,716		E44	112,716	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		31,686					31,686		E44	31,686	48				
49	Traffic control safety — Current operation							0		E44	0	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation							0		E44	0	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68	ROUTE TO SCHOOL	4,463						4,463			4,463	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	4,463	144,402	0	0	0	0	148,865			148,865	80				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF COLUMBUS JUNCTION							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF COLUMBUS JUNCTION		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	75,673						75,673		E52	75,673	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	10,005						10,005		E61	10,005	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	114,950						114,950		F61	114,950	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	200,628	0	0	0	0	0	200,628			200,628	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	39,125						39,125		E50	39,125	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	9,594						9,594		E29	9,594	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates	12,245						12,245		E89	12,245	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	60,964	0	0	0	0	0	60,964			60,964	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF COLUMBUS JUNCTION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,493						7,493		E29	7,493	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	600						600		E23	600	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,735						4,735		E25	4,735	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	134,670						134,670		E31	134,670	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	147,498	0	0	0	0	0	147,498			147,498	176
177	Section G — DEBT SERVICE							0			0	177
178	ENDLOADER & MOWER		14,538					14,538			14,538	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	14,538	0	0	0	0	14,538			14,538	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	784,064	158,940	0	0	0	0	943,004			943,004	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF COLUMBUS JUNCTION		GAAP		NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)		(h)				
197	Section I — BUSINESS TYPE ACTIVITIES											197	
198	Water — Current operation							409,570	E91		409,570	198	
199	Purchase of land and equipment							26,521	G91		26,521	199	
200	Construction								F91		0	200	
201	Sewer and sewage disposal — Current operation							171,394	E80		171,394	201	
202	Purchase of land and equipment								G80		0	202	
203	Construction								F80		0	203	
204	Electric — Current operation								E92		0	204	
205	Purchase of land and equipment								G92		0	205	
206	Construction								F92		0	206	
207	Gas Utility — Current operation								E93		0	207	
208	Purchase of land and equipment								G93		0	208	
209	Construction								F93		0	209	
210	Parking — Current operation								E60		0	210	
211	Purchase of land and equipment								G60		0	211	
212	Construction								F60		0	212	
213	Airport — Current operation								E01		0	213	
214	Purchase of land and equipment								G01		0	214	
215	Construction								F01		0	215	
216	Landfill/Garbage — Current operation							146,092	E81		146,092	216	
217	Purchase of land and equipment								G81		0	217	
218	Construction								F81		0	218	
219	Hospital — Current operation								E36		0	219	
220	Purchase of land and equipment								G36		0	220	
221	Construction								F36		0	221	
222	Transit — Current operation								E94		0	222	
223	Purchase of land and equipment								G94		0	223	
224	Construction								F94		0	224	
225	Cable TV, telephone, Internet — Current operation								E03		0	225	
226	Purchase of land and equipment								G03		0	226	
227	Housing authority — Current operation								E50		0	227	
228	Purchase of land and equipment								G50		0	228	
229	Construction								F50		0	229	
230	Storm water — Current operation								E80		0	230	
231	Purchase of land and equipment								G80		0	231	
232	Construction								F80		0	232	
233												233	
234												234	
235												235	
236												236	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF COLUMBUS JUNCTION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237	
238	Other business type — Current operation									E89	0	238	
239	Purchase of land and equipment									G89	0	239	
240	Construction									F89	0	240	
241												241	
242	Enterprise Debt Service								313,060		313,060	242	
243	Enterprise Capital Projects								942,737		942,737	243	
244	Enterprise TIF Capital Projects										0	244	
245	Internal service funds — Specify											245	
246											0	246	
247											0	247	
248											0	248	
249											0	249	
250											0	250	
251	TOTAL BUSINESS TYPE ACTIVITIES								2,009,374		2,009,374	251	
252												252	
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	784,064	158,940	0	0	0	0	943,004	2,009,374		2,952,378	253	
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254	
255	Regular transfers out		107,682					107,682			107,682	255	
256	Internal TIF loans/repayments and transfers out			64,215				64,215			64,215	256	
257								0			0	257	
258	TOTAL OTHER FINANCING USES	0	107,682	64,215	0	0	0	171,897	0		171,897	258	
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	784,064	266,622	64,215	0	0	0	1,114,901	2,009,374		3,124,275	259	
260												260	
261	Ending fund balance June 30, 2015:											261	
262	Governmental:											262	
263	Nonspendable							0			0	263	
264	Restricted		306,552	90,286	1,810			398,648			398,648	264	
265	Committed							0			0	265	
266	Assigned							0			0	266	
267	Unassigned	-213,808						-213,808			-213,808	267	
268	Total Governmental	-213,808	306,552	90,286	1,810	0	0	184,840			184,840	268	
269	Proprietary								169,170		169,170	269	
270	Total ending fund balance June 30, 2015	-213,808	306,552	90,286	1,810	0	0	184,840	169,170		354,010	270	
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	570,256	573,174	154,501	1,810	0	0	1,299,741	2,178,544		3,478,285	271	
272												272	

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF COLUMBUS JUNCTION Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Purpose</td> <td style="width: 50%;">Amount paid to other local governments</td> </tr> <tr> <td>Correction.....</td> <td>M05 \$ 53,842</td> </tr> <tr> <td>Health.....</td> <td>M32</td> </tr> <tr> <td>Highways.....</td> <td>M44</td> </tr> <tr> <td>Transit subsidies.....</td> <td>M94</td> </tr> <tr> <td>Libraries.....</td> <td>M52</td> </tr> <tr> <td>Police protection.....</td> <td>M62</td> </tr> <tr> <td>Sewerage.....</td> <td>M80</td> </tr> <tr> <td>Sanitation.....</td> <td>M81</td> </tr> <tr> <td>All other.....</td> <td>M89 \$</td> </tr> </table>		Purpose	Amount paid to other local governments	Correction.....	M05 \$ 53,842	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$
Purpose	Amount paid to other local governments																						
Correction.....	M05 \$ 53,842																						
Health.....	M32																						
Highways.....	M44																						
Transit subsidies.....	M94																						
Libraries.....	M52																						
Police protection.....	M62																						
Sewerage.....	M80																						
Sanitation.....	M81																						
All other.....	M89 \$																						

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Purpose</td> <td style="width: 50%;">Amount paid to State</td> </tr> <tr> <td>Highways.....</td> <td>L44 \$</td> </tr> <tr> <td>All other.....</td> <td>L89 \$</td> </tr> </table>		Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Purpose	Amount paid to State								
Highways.....	L44 \$								
All other.....	L89 \$								

Total salaries and wages paid.....		Z00 \$	Amount - Omit cents 447,234
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Part V DEBT OUTSTANDING, ISSUED, AND RETIRED								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
Purpose	Debt outstanding JULY 1, 2014 (a)	Issued	Retired	General obligation	TIF revenue	Revenue	Other	
		(b)	(c)	(d)	(e)	(f)	(g)	
1. Water utility	19U \$ 422,961	29U \$ 257,361	39U \$ 51,000	49U \$	49U \$	49U \$ 731,322	49U \$	I91 \$ 12,251
2. Sewer utility	19U 270,000	29U	39U 33,000	49U	49U	49U 237,000	49U	I89 7,309
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. MOWER	19U 14,902	29U	39U 9,833	49U	49U	49U	49U 5,069	I89 505
11. ENDLOADER	19U	29U 61,250	39U 5,891	49U	49U	49U	49U 55,359	I89 892
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	707,863	318,611	99,724	0	0	968,322	60,428	20,957
B. Short-term debt		Amount - Omit cents						
Outstanding as of JULY 1, 2014		61V \$		305,000				
Outstanding as of JUNE 30, 2015		64V \$		204,913				

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS			
Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013			
		\$	57,254,329
		x .05 = \$ 2,862,716	

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61		
	\$	\$			472,745
					472,745
REMARKS					
THE BEGINNING FUND BALANCE, JULY1, 2014, HAS BEEN ADJUSTED TO AGREE WITH THE GENERAL LEDGER OF THE CITY AND TO REMOVE \$91,591 FROM THE TOTAL. THIS AMOUNT IS THE BALANCES OF SEVERAL NON-BUDGETED ACCOUNTS.					